

Regulation (EU) No 952/2013 of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code (recast)

TITLE II

**FACTORS ON THE BASIS OF WHICH IMPORT OR EXPORT DUTY AND OTHER MEASURES IN RESPECT OF TRADE IN GOODS ARE APPLIED**

CHAPTER 3

*Value of goods for customs purposes*

*Article 69*

**Scope**

The customs value of goods, for the purposes of applying the Common Customs Tariff and non-tariff measures laid down by Union provisions governing specific fields relating to trade in goods, shall be determined in accordance with Articles 70 and 74.

*Article 70*

**Method of customs valuation based on the transaction value**

1 The primary basis for the customs value of goods shall be the transaction value, that is the price actually paid or payable for the goods when sold for export to the customs territory of the Union, adjusted, where necessary.

2 The price actually paid or payable shall be the total payment made or to be made by the buyer to the seller or by the buyer to a third party for the benefit of the seller for the imported goods and include all payments made or to be made as a condition of sale of the imported goods.

3 The transaction value shall apply provided that all of the following conditions are fulfilled:

- a there are no restrictions as to the disposal or use of the goods by the buyer, other than any of the following:
  - (i) restrictions imposed or required by a law or by the public authorities in the Union;
  - (ii) limitations of the geographical area in which the goods may be resold;
  - (iii) restrictions which do not substantially affect the customs value of the goods;
- b the sale or price is not subject to some condition or consideration for which a value cannot be determined with respect to the goods being valued;
- c no part of the proceeds of any subsequent resale, disposal or use of the goods by the buyer will accrue directly or indirectly to the seller, unless an appropriate adjustment can be made;
- d the buyer and seller are not related or the relationship did not influence the price.

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*Changes to legislation: There are currently no known outstanding effects for the Regulation (EU) No 952/2013 of the European Parliament and of the Council, CHAPTER 3. (See end of Document for details)*

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## Article 71

### Elements of the transaction value

1 In determining the customs value under Article 70, the price actually paid or payable for the imported goods shall be supplemented by:

- a the following, to the extent that they are incurred by the buyer but are not included in the price actually paid or payable for the goods:
  - (i) commissions and brokerage, except buying commissions;
  - (ii) the cost of containers which are treated as being one, for customs purposes, with the goods in question; and
  - (iii) the cost of packing, whether for labour or materials;
- b the value, apportioned as appropriate, of the following goods and services where supplied directly or indirectly by the buyer free of charge or at reduced cost for use in connection with the production and sale for export of the imported goods, to the extent that such value has not been included in the price actually paid or payable:
  - (i) materials, components, parts and similar items incorporated into the imported goods;
  - (ii) tools, dies, moulds and similar items used in the production of the imported goods;
  - (iii) materials consumed in the production of the imported goods; and
  - (iv) engineering, development, artwork, design work, and plans and sketches undertaken elsewhere than in the Union and necessary for the production of the imported goods;
- c royalties and licence fees related to the goods being valued that the buyer must pay, either directly or indirectly, as a condition of sale of the goods being valued, to the extent that such royalties and fees are not included in the price actually paid or payable;
- d the value of any part of the proceeds of any subsequent resale, disposal or use of the imported goods that accrues directly or indirectly to the seller; and
- e the following costs up to the place where goods are brought into the customs territory of the Union:
  - (i) the cost of transport and insurance of the imported goods; and
  - (ii) loading and handling charges associated with the transport of the imported goods.

2 Additions to the price actually paid or payable, pursuant to paragraph 1, shall be made only on the basis of objective and quantifiable data.

3 No additions shall be made to the price actually paid or payable in determining the customs value except as provided in this Article.

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## Article 72

### Elements not to be included in the customs value

In determining the customs value under Article 70, none of the following shall be included:

- (a) the cost of transport of the imported goods after their entry into the customs territory of the Union;
- (b) charges for construction, erection, assembly, maintenance or technical assistance, undertaken after the entry into the customs territory of the Union of the imported goods such as industrial plants, machinery or equipment;
- (c) charges for interest under a financing arrangement entered into by the buyer and relating to the purchase of the imported goods, irrespective of whether the finance is provided by the seller or another person, provided that the financing arrangement has been made in writing and, where required, the buyer can demonstrate that the following conditions are fulfilled:
  - (i) such goods are actually sold at the price declared as the price actually paid or payable;
  - (ii) the claimed rate of interest does not exceed the level for such transactions prevailing in the country where, and at the time when, the finance was provided;
- (d) charges for the right to reproduce the imported goods in the Union;
- (e) buying commissions;
- (f) import duties or other charges payable in the Union by reason of the import or sale of the goods;
- (g) notwithstanding point (c) of Article 71(1), payments made by the buyer for the right to distribute or resell the imported goods, if such payments are not a condition of the sale for export to the Union of the goods.

## Article 73

### Simplification

The customs authorities may, upon application, authorise that the following amounts be determined on the basis of specific criteria, where they are not quantifiable on the date on which the customs declaration is accepted:

- (a) amounts which are to be included in the customs value in accordance with Article 70(2); and
- (b) the amounts referred to in Articles 71 and 72.

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## Article 74

### Secondary methods of customs valuation

1 Where the customs value of goods cannot be determined under Article 70, it shall be determined by proceeding sequentially from points (a) to (d) of paragraph 2, until the first point under which the customs value of goods can be determined.

The order of application of points (c) and (d) of paragraph 2 shall be reversed if the declarant so requests.

- 2 The customs value, pursuant to paragraph 1, shall be:
- a the transaction value of identical goods sold for export to the customs territory of the Union and exported at or about the same time as the goods being valued;
  - b the transaction value of similar goods sold for export to the customs territory of the Union and exported at or about the same time as the goods being valued;
  - c the value based on the unit price at which the imported goods, or identical or similar imported goods, are sold within the customs territory of the Union in the greatest aggregate quantity to persons not related to the sellers; or
  - d the computed value, consisting of the sum of:
    - (i) the cost or value of materials and fabrication or other processing employed in producing the imported goods;
    - (ii) an amount for profit and general expenses equal to that usually reflected in sales of goods of the same class or kind as the goods being valued which are made by producers in the country of export for export to the Union;
    - (iii) the cost or value of the elements referred to in point (e) of Article 71(1).

3 Where the customs value cannot be determined under paragraph 1, it shall be determined on the basis of data available in the customs territory of the Union, using reasonable means consistent with the principles and general provisions of all of the following:

- a the agreement on implementation of Article VII of the General Agreement on Tariffs and Trade;
- b Article VII of the General Agreement on Tariffs and Trade;
- c this Chapter.

## Article 75

### Delegation of power

The Commission shall be empowered to adopt delegated acts, in accordance with Article 284, in order to determine the conditions for granting the authorisation referred to in Article 73.

## Article 76

### Conferral of implementing powers

The Commission shall specify, by means of implementing acts, the procedural rules for:

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- (a) determining the customs value in accordance with Articles 70(1) and (2) and Articles 71 and 72, including those for adjusting the price actually paid or payable;
- (b) the application of the conditions referred to in Article 70(3);
- (c) determining the customs value referred to in Article 74.

Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 285(4).

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